

## SCHEDULES

### SCHEDULE 13

#### EMPLOYER ASSET-BACKED PENSION CONTRIBUTIONS ETC

#### **PART 5**

#### OTHER PROVISION RELATING TO FINANCE ARRANGEMENTS

##### *Chapter 2 of Part 16 of CTA 2010*

- 39 (1) Section 763 (type 2 finance arrangements: definition) is amended as follows.
- (2) In subsection (2)(b) after “transferor” insert “or a person connected with the transferor”.
- (3) After subsection (2) insert—
- “(2A) For the purposes of subsection (2)(e) it does not matter if any determination of the share in the partnership’s profits of the person involved in the relevant change as mentioned is subject to any condition.”